

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Domestic Property and Casualty Companies**

SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS

IMPORTANT INFORMATION

It is necessary to include your NAIC number in the spaces provided. Do not use the federal identification number in place of your NAIC number.

FILING OF PREMIUM TAXES, FEES, and ANNUAL FINANCIAL STATEMENT

At this time, the Alabama Department of Insurance does not have an EFT account. The Department has established a lock box operation for receipt of ALL Premium Taxes and Fees. Premium Taxes and Fees, ALL tax returns, and the Annual Statement should be sent to one of two lock boxes. It is the responsibility of the Company to see that Filings are timely and mailed to the correct Lock box. Mail the items due by March 1st to the address below, unless otherwise stated:

PREMIUM TAX RATE: The maximum tax rate in Alabama is 3.6% for Property and Casualty Business. Completing the Office Facilities Credit Worksheet may reduce the tax rate. The Worksheet and a list of offices in Alabama or a list of investment Real Estate must accompany your premium tax return.

THE ITEMS BELOW ARE DUE BY MARCH 1 OF EACH YEAR

1. **Annual Premium Tax Return, applicable taxes and fees**
2. **Two (2) forms of documentation in support of deductions taken on the Premium Tax Return.**
3. **Business in Classes 9 and 10, low value dwelling, and mobile home categories, must be supported by a list showing the number of policies in each category, and be prepared to send a detailed policy listing if requested.**
4. **Official List**
5. **Application for License Renewal**
6. **Annual Financial Statement**
7. **Actuarial Opinion**
8. **Office Facilities Credit Worksheet**
9. **\$750.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address**

POSTAL SERVICE
Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE
Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

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FILING REQUIREMENTS – Audit and Examination Fees and due dates

The Audit and Examination Fee is \$750.00. A check should be attached to the Transmittal Form and mailed to the address below:

POSTAL SERVICE

**Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830707
Birmingham, AL 35283-0707**

COURIER OR EXPRESS SERVICE

**Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233**

FILING REQUIREMENTS – Fees (see premium tax returns)

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| 1. Annual Statement Filing Fee: | \$ 25.00 |
| 2. License Renewal Fees: | |
| Reciprocals | 505.00 |
| Companies licensed to write | |
| - Property only, Casualty only, or Disability only | 505.00 |
| - If licensed to write Property and Casualty | 1,005.00 |
| - If licensed to write Property, Casualty and Disability | 1,505.00 |

SUPPLEMENTAL FILINGS –DUE DATES

All Supplemental filings required by the NAIC Annual Statement Instructions must be filed by the appropriate due dates. Mail the documents below directly to the Alabama Department of Insurance unless otherwise stated:

Actuarial Opinion – due along with annual financial statement

Management Discussion and Analysis – **due April 1 of each year**

Audited Financial Statement – **by an independent CPA – due no later than June 1 of each year**

Form B and Form C – **due no later than June 1 of each year along with a \$500 filing fee**

Quarterly Financial Statements - **due May 15, August 15, and September 15 of each year**

POSTAL SERVICE

**Alabama Department of Insurance
P. O. Box 303351
Montgomery, AL 36130-3351**

COURIER OR EXPRESS SERVICE

**Alabama Department of Insurance
201 Monroe Street, Suite 1700
Montgomery, AL 36104**

ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERED DOCUMENTS WILL NOT BE ACCEPTED.

CONTACT PERSONS

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division: Ann Strickland (334-241-4154) or Belinda Williams (334-241-4162).

